| Vest   Normal   Fluid   Flui   |      | BALANCE SHEET ACCOUNTS                               | GOVERNMENTAL FUNDS |                   |      |                |                 |               |             |      |      |                   |                 |  |
|--|------|--|--------------------|-------------------|------|----------------|-----------------|---------------|-------------|------|------|-------------------|-----------------|--|
| THIS PUND Balance    Septiment   Septiment |      |  |                    |                   |      |                | SPECI           | AL REVE       | NUE FU      | NDS  |      |                   |                 |  |
| 101   Cash   |      |  |                    | Education<br>Fund | Fund | Rental<br>Fund | Absence<br>Fund | Mines<br>Fund | Aid<br>Fund | Fund | Fund | Endowment<br>Fund | Service<br>Fund |  |
| 103 Petry Cash   Debit   Deb   | ASSE | TS AND OTHER DEBITS                                  |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 104   Change Cash   Debit      | 101  | Cash   | Debit              | Yes               | Yes  | Yes            | Yes             | Yes           | Yes         | Yes  | Yes  | Yes               | Yes             |  |
| 105   Cash with Fiscal Agents   Debit   Debi   | 103  | Petty Cash   | Debit              |                   |      |                |                 |               |             |      |      |                   |                 |  |
| Investment Accounts Outside County Treasurer   Debit   Debit   Pes   P   | 104  |  | Debit              |                   |      |                |                 |               |             |      |      |                   |                 |  |
| Investments  | 105  | Cash with Fiscal Agents                              | Debit              |                   |      |                |                 |               |             |      |      |                   | Yes             |  |
| 112 Increases and Decreases in Fair Value of Investments 113 Unamortized Discounts on Investments 114 Interest Receivable on Investments 115 Accrued Interest on Investments 116 Debit 117 Accrued Interest on Investments Purchased 117 Taxes Receivable – Personal/Mobile Homes 118 Allowance for Uncollectible Taxes – Real Property 119 Allowance for Uncollectible Taxes – Personal 119 Allowance for Uncollectible Taxes – Personal 110 Taxes Receivable – Personal/Mobile Homes 1110 Debit 1111 Allowance for Uncollectible Taxes – Personal 1111 Allowance for Uncollectible Taxes – Personal 1111 Allowance for Uncollectible Taxes – Other Taxes 1112 Debit 1113 Allowance for Uncollectible Taxes – Other Taxes 1114 Debit 115 Debit 115 Debit 116 Debit 117 Debit Debit 117 Debit Debit 118 Due from Other Funds 118 Due from Other Governments 119 Allowance for Uncollectible Accounts Receivable 119 Alcowance for Uncollectible Accounts Receivable 110 Bond Proceeds Receivable 1112 Debit 1113 Debit 1114 Debit 1115 De | 110  | Investment Accounts Outside County Treasurer         | Debit              |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 113   Unamortized Discounts on Investments   Credit   Debit   Debit   Debit   Press    | 111  | Investments  | Debit              | Yes               | Yes  | Yes            | Yes             | Yes           |             | Yes  | Yes  | Yes               | Yes             |  |
| 114   Interest Receivable on Investments   Debit   Accrued Interest on Investments Purchased   Debit   Debit   Yes   Y   | 112  | Increases and Decreases in Fair Value of Investments |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 115   Accrued Interest on Investments Purchased   Debit   Debit   Debit   Pressed   Preservative   Pressed   Press   | 113  | Unamortized Discounts on Investments                 | Credit             |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 120   Taxes Receivable - Real Property   Debit   Yes   129   Allowance for Uncollectible Taxes - Personal   Debit   Yes   Ye   | 114  | Interest Receivable on Investments                   | Debit              | Yes               | Yes  | Yes            | Yes             | Yes           |             | Yes  | Yes  | Yes               | Yes             |  |
| 129   Allowance for Uncollectible Taxes - Real Property   130   Taxes Receivable - Personal/Mobile Homes   Debit   Yes   | 115  | Accrued Interest on Investments Purchased            | Debit              |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 130 Taxes Receivable – Personal/Mobile Homes 139 Allowance for Uncollectible Taxes – Personal 130 Taxes Receivable – Personal/Mobile Homes 139 Allowance for Uncollectible Taxes – Personal 140 Taxes Receivable – Other Taxes 149 Allowance for Uncollectible Taxes – Other Taxes 149 Allowance for Uncollectible Taxes – Other Taxes 150 Taxes Receivable – Protested Taxes 150 Taxes Receivable – Protested Taxes 150 Allowance for Uncollectible Taxes – Protested 151 Taxes – Protested 152 Allowance for Uncollectible Taxes – Protested 153 Allowance for Uncollectible Taxes – Protested 154 Allowance for Uncollectible Taxes – Protested 155 Allowance for Uncollectible Taxes – Protested 156 Interfund/Loan Receivable from Other Funds 157 Due from Other Funds 158 Due from Other Funds 159 Allowance for Uncollectible Accounts Receivable 150 Due from Other Governments 150 Accounts Receivable 150 Debit 150 Debit 150 Debit 150 Debit 150 Deposits 15 | 120  | Taxes Receivable – Real Property                     | Debit              |                   | Yes  |                |                 |               |             | Yes  | Yes  |                   | Yes             |  |
| 139   Allowance for Uncollectible Taxes – Personal   Credit   Yes   140   Taxes Receivable – Other Taxes   Debit   Yes   | 129  | Allowance for Uncollectible Taxes – Real Property    | Credit             |                   | Yes  |                |                 |               |             | Yes  | Yes  |                   | Yes             |  |
| 140 Taxes Receivable – Other Taxes 149 Allowance for Uncollectible Taxes – Other Taxes 149 Allowance for Uncollectible Taxes – Other Taxes 150 Taxes Receivable – Protested Taxes 150 Allowance for Uncollectible Taxes – Protested 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Governments 180 Due from Other Governments 190 Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 191 Allowance for Uncollectible Accounts Receivable 192 Inventories for Consumption – Materials and Supplies 193 Inventories for Resale 1940 Prepaid Expenses 195 Deposits  190 BUDGETING/NOMINAL ACCOUNTS – CLOSED 190 To 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  201 Credit 202 Prepaid Expenses 203 Credit 203 Prepaid Expenses 204 Prepaid Expenses 205 Poposits 205 Poposits 206 Prepaid Expenses 207 Pves 207 Pves 207 Pves 207 Pves 208 Pves 209 Pves 200 Pv | 130  | Taxes Receivable – Personal/Mobile Homes             | Debit              |                   | Yes  |                |                 |               |             | Yes  | Yes  |                   | Yes             |  |
| Allowance for Uncollectible Taxes – Other Taxes   Credit   | 139  | Allowance for Uncollectible Taxes – Personal         |                    |                   | Yes  |                |                 |               |             | Yes  | Yes  |                   | Yes             |  |
| 150 Taxes Receivable – Protested Taxes 159 Allowance for Uncollectible Taxes – Protested 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Governments 180 Due from Other Governments 190 Accounts Receivable 191 Allowance for Uncollectible Accounts Receivable 192 Allowance for Uncollectible Accounts Receivable 193 Allowance for Uncollectible Accounts Receivable 194 Allowance for Uncollectible Accounts Receivable 195 Allowance for Uncollectible Accounts Receivable 196 Allowance for Uncollectible Accounts Receivable 197 Allowance for Uncollectible Accounts Receivable 198 Allowance for Uncollectible Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 190 Debit 1 | 140  | Taxes Receivable – Other Taxes                       | Debit              |                   |      |                |                 |               |             | Yes  |      |                   |                 |  |
| Allowance for Uncollectible Taxes – Protested 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Governments 190 Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Credit Debit  | 149  | Allowance for Uncollectible Taxes – Other Taxes      | Credit             |                   |      |                |                 |               |             | Yes  | Yes  |                   |                 |  |
| 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Governments 190 Accounts Receivable 191 Allowance for Uncollectible Accounts Receivable 192 Allowance for Uncollectible Accounts Receivable 193 Allowance for Consumption – Materials and Supplies 194 Debit 195 Deposits 196 Allowance for Uncollectible Accounts Receivable 197 Allowance for Uncollectible Accounts Receivable 198 Allowance for Consumption – Materials and Supplies 199 Allowance for Consumption – Materials and Supplies 190 Debit 190 | 150  | Taxes Receivable – Protested Taxes                   |                    |                   |      |                |                 |               |             | Yes  | Yes  |                   |                 |  |
| 170 Due from Other Funds 180 Due from Other Governments 190 Accounts Receivable 190 Accounts Receivable 191 Allowance for Uncollectible Accounts Receivable 192 Inventories for Consumption – Materials and Supplies 193 Inventories for Resale 194 Prepaid Expenses 195 Deposits 196 BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE 197 To 970 UNRESERVED FUND BALANCE 198 Yes 199 Allowance for Uncollectible Accounts Receivable 199 Debit 190 Yes 199  | 159  | Allowance for Uncollectible Taxes – Protested        | Credit             |                   | Yes  |                |                 |               |             | Yes  | Yes  |                   | Yes             |  |
| 180 Due from Other Governments 190 Accounts Receivable 190 Accounts Receivable 191 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Debit Ves Yes Yes Yes Yes Yes Yes Yes Yes Yes Y   |      |  |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 190 Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Debit Yes  | 170  |  | Debit              |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 199 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Pebit Pebit Debit Debit Debit Pebit Debit Debit Pebit Debit Debit Debit Pebit Debit Debit Debit Pebit Debit Debit Pebit Pes  | 180  | Due from Other Governments                           |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Debit Yes  | 190  | Accounts Receivable                                  |                    | Yes               |      | Yes            |                 |               |             |      |      |                   |                 |  |
| 220   Inventories for Consumption – Materials and Supplies   Debit     |      | Allowance for Uncollectible Accounts Receivable      |                    | Yes               |      | Yes            |                 |               |             |      |      |                   |                 |  |
| 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Debit Debit Prepaid Expenses Prepaid Expen |      |  |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 240 Prepaid Expenses 250 Deposits  BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Debit Yes   |      |  |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
| Debit BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Debit Yes  | 230  |  |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
| BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) 402 Revenues/Other Sources  Debit Yes  | 240  | Prepaid Expenses                                     |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
| TO 970 UNRESERVED FUND BALANCE  401 Estimated Revenues (Budgeted Funds) A02 Revenues/Other Sources  Debit Yes  | 250  | Deposits   | Debit              |                   |      |                |                 |               |             |      |      |                   |                 |  |
| 402 Revenues/Other Sources Credit Yes  |      |  |                    |                   |      |                |                 |               |             |      |      |                   |                 |  |
|  | 401  |  | Debit              |                   | Yes  |                |                 |               |             | Yes  | Yes  |                   | Yes             |  |
| 490 Non-Budgeted Revenues-GAAP Purposes (e.g., leases)   Credit   Yes    | 402  | Revenues/Other Sources                               | Credit             | Yes               | Yes  | Yes            | Yes             | Yes           | Yes         |      | Yes  | Yes               | Yes             |  |
|  | 490  | Non-Budgeted Revenues–GAAP Purposes (e.g., leases)   | Credit             |                   | Yes  |                |                 |               |             | Yes  | Yes  |                   | Yes             |  |

|                                 | BALANCE SHEET ACCOUNTS   | GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS       |                                    |                          |                               |   |   |                             |                    |                    |                                      |                               |  |
|---------------------------------|--|--|------------------------------------|--------------------------|-------------------------------|---|---|-----------------------------|--------------------|--------------------|--------------------------------------|-------------------------------|--|
| _                               | INDICATES THIS ACCOUNT IS FREQUENTLY USED IN FUND  | Normal<br>or<br>Usual<br>Balance               | Traffic<br>Education<br>Fund<br>18 | Non Op<br>Fund<br>19     | Lease<br>Rental<br>Fund<br>20 | SPECIA<br>Comp<br>Absence<br>Fund<br>21 | AL REVE<br>Metal<br>Mines<br>Fund<br>24 | Impact<br>Aid<br>Fund<br>26 | Tech<br>Fund<br>28 | Flex<br>Fund<br>29 | Permanent<br>Endowment<br>Fund<br>45 | Debt<br>Service<br>Fund<br>50 |  |
| LIAB                            | ILITIES, DEFERRED REVENUES & FUND EQUITY   |  |                                    |                          |                               |   |   |                             |                    |                    |                                      |                               |  |
| 601<br>606<br>611<br>620        | Interfund/Loan Payable to Other Funds Due to Other Funds Due to Other Governments Warrants Payable (closed to 101 cash) See Account 623                                | Credit<br>Credit<br>Credit<br>Credit           | Yes                                | Yes<br>Yes               | Yes                           | Yes                                     | Yes                                     | Yes                         | Yes                | Yes                | Yes                                  | Yes                           |  |
| 621<br>622                      | Accounts Payable Judgments Payable – Current Portion Only  | Credit<br>Credit                               | Yes                                | Yes                      | Yes                           | 163                                     | Yes                                     | Yes                         | Yes                | Yes                | Yes                                  | Yes                           |  |
| 623<br>630<br>640<br>650<br>655 | Registered Warrants Payable Contracts Payable – Current Portion Only Matured Bonds Payable Notes or Loans Payable – Current Portion Only Matured Interest Payable      | Credit<br>Credit<br>Credit<br>Credit<br>Credit | No<br>Yes                          | Yes                      | No                            |   | No                                      | No                          | No<br>Yes<br>Yes   | No<br>Yes<br>Yes   |                                      | No<br>Yes<br>Yes<br>Yes       |  |
| 656<br>660<br>661<br>670<br>680 | Accrued Interest Payable – Current Portion Only Accrued Operating Expenses Payable Accrued Salaries and Benefits Payroll Deductions and Withholdings Deferred Revenues | Credit<br>Credit<br>Credit<br>Credit<br>Credit | Yes<br>Yes<br>Yes<br>Yes           | Yes<br>Yes<br>Yes<br>Yes | Yes<br>Yes<br>Yes             | Yes<br>Yes                              |   | Yes<br>Yes<br>Yes           | Yes                | Yes                |                                      | Yes                           |  |
| 690                             | Deposits Payable  BUDGETING/NOMINAL ACCOUNTS – CLOSED  TO 970 UNRESERVED FUND BALANCE  | Credit   |                                    |                          | Yes                           |   |   |                             |                    |                    |                                      |                               |  |
| 801<br>802<br>803<br>890        | Appropriation (budgeted funds) Expenditures/Other Uses Encumbrances (budgeted funds) Non-Budgeted Expenditures – GAAP Purposes (e.g.,leases)                           | Credit<br>Debit<br>Debit<br>Debit              | Yes                                | Yes<br>Yes<br>Optional   | Yes                           | Yes                                     | Yes                                     | Yes                         | Yes<br>Yes         | Yes<br>Yes         | Yes                                  | Yes<br>Yes                    |  |
| 951                             | FUND EQUITY  Reserve for Inventories   | Credit   |                                    |                          |                               |   |   |                             |                    |                    |                                      |                               |  |
| 953<br>961<br>970               | Reserve for Encumbrances Reserve for Operations (see definitions) Unreserved Fund Balance  | Credit<br>Credit<br>Credit                     | Yes                                | Optional<br>Yes          | Yes                           | Yes                                     | Yes                                     | Yes                         | Yes                | Yes                | Yes                                  | Yes<br>Yes                    |  |
| 980                             | Assets Held in Trust   | Credit   |                                    |                          |                               |   |   |                             |                    |                    | Yes                                  |                               |  |

| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN OR Usual Building Day Industrial Misc Data Central Internal S Building Reserve Care Arts Enterprise Processing Purchasing Transport- Service II   | PROPRIETARY TYPE FUNDS |                       |                        |  |  |  |  |  |
|--|------------------------|-----------------------|------------------------|--|--|--|--|--|
| THIS FUND   Usual Ballance   Usual Bal   | INTERNAL SERVICE FUNDS |                       |                        |  |  |  |  |  |
| Debit   Cash   Debit   Cash   Debit   Change Cash   Debit   Change Cash   Debit   Change Cash   Debit   Debit   Change Cash   Debit   Debit   Change Cash   Debit   Debit   Change Cash   Debit   Ch   |                        | Health Sel<br>Fund Li | Self Ins<br>Liab<br>79 |  |  |  |  |  |
| Petity Cash   Change Cash      |                        |                       |                        |  |  |  |  |  |
| Cash with Fiscal Agents   Debit   De   |                        |                       |                        |  |  |  |  |  |
| Debit   Investment Accounts Outside County Treasurer   Debit   Debit   Debit   Investment Accounts Outside County Treasurer   Debit    |                        |                       |                        |  |  |  |  |  |
| Investment Accounts Outside County Treasurer   Debit   |                        |                       |                        |  |  |  |  |  |
| Investments   Debit   Yes      | Yes                    | Yes Y                 | Yes                    |  |  |  |  |  |
| 112   Increases and Decreases in Fair Value of Investments   Credit   Unamortized Discounts on Investments   Debit   Ves   V   |                        |                       |                        |  |  |  |  |  |
| 113  |                        |                       |                        |  |  |  |  |  |
| 114   Interest Receivable on Investments   Debit   Yes   Y   |                        |                       |                        |  |  |  |  |  |
| 115 Accrued Interest on Investments Purchased 120 Taxes Receivable – Real Property 129 Allowance for Uncollectible Taxes – Personal 130 Taxes Receivable – Dersonal/Mobile Homes 139 Allowance for Uncollectible Taxes – Personal 140 Taxes Receivable – Other Taxes 150 Taxes Receivable – Personal/Mobile Homes 151 Taxes Receivable – Other Taxes 152 Allowance for Uncollectible Taxes – Other Taxes 153 Allowance for Uncollectible Taxes – Other Taxes 154 Allowance for Uncollectible Taxes – Other Taxes 155 Allowance for Uncollectible Taxes – Other Taxes 156 Interfund/Loan Receivable from Other Funds 157 Due from Other Funds 158 Due from Other Funds 159 Allowance for Uncollectible Taxes – Potested 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Funds 180 Due from Other Funds 180 Due from Other Governments 180 Due from Other Governments 180 Due from Other Governments 180 Accounts Receivable 190 Accounts Receivable 190 Accounts Receivable 191 Debit 192 Ves Yes Yes Yes Yes Yes Yes Yes Yes Yes Y  |                        |                       |                        |  |  |  |  |  |
| 120 Taxes Receivable – Real Property 129 Allowance for Uncollectible Taxes – Real Property 130 Taxes Receivable – Personal/Mobile Homes 139 Allowance for Uncollectible Taxes – Personal 140 Taxes Receivable – Other Taxes 149 Allowance for Uncollectible Taxes – Other Taxes 149 Allowance for Uncollectible Taxes – Other Taxes 149 Allowance for Uncollectible Taxes – Other Taxes 150 Taxes Receivable – Protested Taxes 150 Taxes Receivable – Protested Taxes 150 Interfund/Loan Receivable from Other Funds 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Governments 180 Due from Other Governments 190 Accounts Receivable 1919 Allowance for Uncollectible Accounts Receivable 1920 Inventories for Consumption – Materials and Supplies 193 Inventories for Consumption – Materials and Supplies 194 Syes 195 Yes 196 Yes 197 Yes 198 Yes 198 Yes 199 Yes 199 Allowance for Uncollectible Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 190 Debit 190 Allowance for Uncollectible Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits 260 Deposits 270 Debit 281 Protection of Proceeding Protection of P |                        |                       |                        |  |  |  |  |  |
| Allowance for Uncollectible Taxes - Real Property   Credit   Debit   Taxes Receivable - Personal/Mobile Homes   Debit   Yes   Allowance for Uncollectible Taxes - Personal   Credit   Yes   Taxes Receivable - Other Taxes   Debit   Yes   Taxes Receivable - Other Taxes   Debit   Yes   Taxes Receivable - Protested Taxes   Debit   Yes   Taxes Receivable - Protested Taxes   Debit   Yes   Taxes Receivable - Protested Taxes   Debit   Yes   Taxes Receivable   Debit   Taxes Receivable   Debit   Taxes Receivable   Debit   Taxes Receivable   Protested Taxes   Protested Taxes   Debit   Taxes Receivable   Protested Taxes      | Yes                    | Yes Y                 | Yes                    |  |  |  |  |  |
| 130 Taxes Receivable – Personal/Mobile Homes 139 Allowance for Uncollectible Taxes – Personal 140 Taxes Receivable – Other Taxes 1419 Allowance for Uncollectible Taxes – Other Taxes 150 Taxes Receivable – Protested Taxes 150 Interfund/Loan Receivable from Other Funds 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Governments 180 Due from Other Governments 190 Accounts Receivable 191 Allowance for Uncollectible Accounts Receivable 192 Inventories for Consumption – Materials and Supplies 193 Inventories for Consumption – Materials and Supplies 194 Prepaid Expenses 195 Deposits 196 Debit 197 Prepaid Expenses 198 Allowance for Uncollectible Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 190 Accounts Receivable 190 Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 190 Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 190 Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 190 Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 190 Accounts R |                        |                       |                        |  |  |  |  |  |
| Allowance for Uncollectible Taxes – Personal  140 Taxes Receivable – Other Taxes  149 Allowance for Uncollectible Taxes – Other Taxes  150 Taxes Receivable – Protested Taxes  159 Allowance for Uncollectible Taxes – Protested  160 Interfund/Loan Receivable from Other Funds  170 Due from Other Funds  180 Due from Other Governments  190 Accounts Receivable  191 Allowance for Uncollectible Accounts Receivable  192 Allowance for Uncollectible Accounts Receivable  193 Allowance for Uncollectible Taxes – Protested  184 Debit  185 Yes  186 Yes  187 Yes  187 Yes  188 Yes  189 Allowance for Uncollectible Accounts Receivable  180 Due from Other Governments  180 Debit  180 Debit  180 Proceeds Receivable  180 Allowance for Uncollectible Accounts Receivable  180 Debit  180 Yes  1 |                        |                       |                        |  |  |  |  |  |
| 140 Taxes Receivable — Other Taxes 149 Allowance for Uncollectible Taxes — Other Taxes 150 Taxes Receivable — Protested Taxes 150 Interfund/Loan Receivable from Other Funds 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Governments 180 Due from Other Governments 190 Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption — Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit Credit Yes   |                        |                       |                        |  |  |  |  |  |
| 149 Allowance for Uncollectible Taxes – Other Taxes 150 Taxes Receivable – Protested Taxes 150 Taxes Receivable – Protested Taxes 150 Allowance for Uncollectible Taxes – Protested 150 Taxes Receivable – Protested Taxes 150 Allowance for Uncollectible Taxes – Protested 150 Interfund/Loan Receivable from Other Funds 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Governments 190 Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 190 Bond Proceeds Receivable 191 Debit 192 Inventories for Consumption – Materials and Supplies 190 Inventories for Resale 190 Debit 190 Prepaid Expenses 190 Debit 190 Prepaid Expenses 190 Debit 190 Debit 190 Prepaid Expenses 190 Debit 190 Debit 190 Prepaid Expenses 190 Debit 190 Prepaid Expenses 190 Debit 190 Debit 190 Prepaid Expenses 190 Prepa |                        |                       |                        |  |  |  |  |  |
| 150 Taxes Receivable – Protested Taxes 159 Allowance for Uncollectible Taxes – Protested 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Governments 180 Due from Other Governments 190 Accounts Receivable 190 Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit Credit Yes   |                        |                       |                        |  |  |  |  |  |
| 159 Allowance for Uncollectible Taxes – Protested 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Governments 180 Due from Other Governments 190 Accounts Receivable 190 Accounts Receivable 191 Allowance for Uncollectible Accounts Receivable 192 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Credit Debit De |                        |                       |                        |  |  |  |  |  |
| 160 Interfund/Loan Receivable from Other Funds 170 Due from Other Funds 180 Due from Other Governments 180 Due from Other Governments 190 Accounts Receivable 190 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit Deb |                        |                       |                        |  |  |  |  |  |
| 170 Due from Other Funds  180 Due from Other Governments 190 Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit De |                        |                       |                        |  |  |  |  |  |
| 180 Due from Other Governments 190 Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit Debi |                        |                       |                        |  |  |  |  |  |
| 190 Accounts Receivable 199 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit Credit Credit Credit Pes Ves Yes Yes Yes Yes Yes Yes Yes Yes Yes Y  |                        |                       |                        |  |  |  |  |  |
| 199 Allowance for Uncollectible Accounts Receivable 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Credit Debit Ves Debit  | V                      | V                     | V                      |  |  |  |  |  |
| 210 Bond Proceeds Receivable 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit Yes   | Yes<br>Yes             |                       | Yes<br>Yes             |  |  |  |  |  |
| 220 Inventories for Consumption – Materials and Supplies 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit De | 165                    | 165                   | 163                    |  |  |  |  |  |
| 230 Inventories for Resale 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit   | Yes                    | Voc V                 | Yes                    |  |  |  |  |  |
| 240 Prepaid Expenses 250 Deposits  FIXED ASSETS 311 Land  Debit  Debit  Debit  | Yes                    |                       | Yes                    |  |  |  |  |  |
| 250 Deposits Debit  FIXED ASSETS 311 Land Debit  | 163                    | 163                   | 163                    |  |  |  |  |  |
| 311 Land Debit   |                        |                       |                        |  |  |  |  |  |
| 311 Land Debit   |                        |                       |                        |  |  |  |  |  |
|  |                        | 1                     |                        |  |  |  |  |  |
|  |                        |                       |                        |  |  |  |  |  |
| 322 Allowance for Depreciation of Land Improvements Credit   |                        |                       |                        |  |  |  |  |  |
| 331 Buildings and Building Improvements  Debit  Yes  Yes  Yes  Yes  Yes  Yes  Yes  |                        |                       |                        |  |  |  |  |  |
| 332 Allowance for Depreciation of Bldgs & Bldg Improvements Credit Yes Yes Yes Yes Yes Yes Yes   |                        | 1                     |                        |  |  |  |  |  |
| 341 Machinery and Equipment Debit Yes Yes Yes Yes Yes Yes Yes  |                        | 1                     |                        |  |  |  |  |  |
| 342 Allowance for Depreciation of Machinery and Equipment Credit Yes Yes Yes Yes Yes Yes Yes   |                        |                       |                        |  |  |  |  |  |
| 351 Construction in Progress (closed to 321 & 331 above)  Debit  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Ye   |                        |                       |                        |  |  |  |  |  |

|  | BALANCE SHEET ACCOUNTS   | FU  | TYPE<br>NDS  | PROPRIETARY TYPE FUNDS                  |   |   |   |   |   |   |                                   |                                  |                               |  |
|--|--|---|--|---|---|---|---|---|---|---|-----------------------------------|----------------------------------|-------------------------------|--|
| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND   |  | Normal  | CAPITAL PROJ<br>FUNDS                              |   | ENT   | ERPRISE   | FUNDS   | INTERNAL SERVICE FUNDS                              |   |   |                                   |                                  |                               |  |
|  |  | or<br>Usual<br>Balance  | Building<br>Fund<br>60                             | Building<br>Reserve<br>Fund<br>61       | Day<br>Care<br>Fund<br>70                           | Industrial<br>Arts<br>Fund<br>71                    | Misc<br>Enterprise<br>Fund<br>72                    | Data<br>Processing<br>Fund<br>73                    | Purchasing<br>Fund<br>74                | Central<br>Transport-<br>Ation<br>75                | Internal<br>Service<br>Fund<br>77 | Self Ins<br>Health<br>Fund<br>78 | Self Ins<br>Liab<br>79        |  |
|  | UDGETING/NOMINAL ACCOUNTS-CLOSED TO 970 ESERVED FUND BALANCE/940 RETAINED EARNINGS   |   |  |   |   |   |   |   |   |   |                                   |                                  |                               |  |
| 401<br>402<br>490  | ESERVED FUND BALANCE/940 RETAINED EARNINGS Estimated Revenues (Budgeted Funds) Revenues/Other Sources Non-Budgeted Revenues–GAAP Purposes (e.g., leases)   | Debit<br>Credit<br>Credit   |  | Yes                                     |   |   |   |   |   |   |                                   |                                  |                               |  |
| ΙΙΔR   | ILITIES, DEFERRED REVENUES & FUND EQUITY   |   |  |   |   |   |   |   |   |   |                                   |                                  |                               |  |
| 601<br>606<br>611<br>620<br>621<br>623<br>630<br>631<br>632<br>650<br>656<br>660<br>661<br>670<br>680<br>690 | Interfund/Loan Payable to Other Funds Due to Other Funds Due to Other Governments Warrants Payable (closed to 101 cash) See Account 623 Accounts Payable Registered Warrants Payable Contracts Payable – Current Portion Only Construction Contracts Payable - Retained Percentage Construction Contracts - Other Payable Notes and Loans Payable – Current Portion Only Accrued Interest Payable – Current Portion Only Accrued Operating Expenses Payable Accrued Salaries and Benefits Payroll Deductions and Withholdings Deferred Revenues Deposits Payable | Credit | Yes Yes No Yes | Yes | Yes<br>Yes<br>No<br>Yes<br>Yes<br>Yes<br>Yes<br>Yes | Yes<br>Yes<br>No<br>Yes<br>Yes<br>Yes<br>Yes<br>Yes | Yes<br>Yes<br>No<br>Yes<br>Yes<br>Yes<br>Yes<br>Yes | Yes<br>Yes<br>No<br>Yes<br>Yes<br>Yes<br>Yes<br>Yes | Yes Yes No Yes  Yes Yes Yes Yes Yes Yes | Yes<br>Yes<br>No<br>Yes<br>Yes<br>Yes<br>Yes<br>Yes | Yes<br>Yes<br>No                  | Yes<br>Yes<br>No                 | Yes<br>Yes<br>No              |  |
|  | LONG-TERM LIABILITIES  Notes Payable  Lease Obligations  Contracts Payable  UDGETING/NOMINAL ACCOUNTS-CLOSED TO 970  ESERVED FUND BALANCE/940 RETAINED EARNINGS  | Credit<br>Credit<br>Credit  |  |   | Yes<br>Yes<br>Yes                                   | Yes<br>Yes<br>Yes                                   | Yes<br>Yes<br>Yes                                   | Yes<br>Yes<br>Yes                                   | Yes<br>Yes<br>Yes                       | Yes<br>Yes<br>Yes                                   |                                   |                                  |                               |  |
| 801<br>802<br>890  | Appropriation (budgeted funds) Expenditures Non-Budgeted Expenditures – GAAP Purposes (e.g., leases)   | Credit<br>Debit<br>Debit  | Yes  | Yes<br>Yes                              | Yes   | Yes   | Yes   | Yes   | Yes                                     | Yes   | Yes                               | Yes                              | Yes                           |  |
| 921<br>930<br>940<br>961<br>970  | FUND EQUITY Invested in Capital Assets, Net of Related Debt Restricted Net Assets Unrestricted Net Assets Reserve for Operations (see definitions) Unreserved Fund Balance   | Credit<br>Credit<br>Credit<br>Credit<br>Credit  | No<br>No<br>No<br>No<br>Yes                        | No<br>No<br>No<br>No<br>Yes             | Yes<br>Yes<br>Yes<br>No<br>No                       | Yes<br>Yes<br>Yes<br>No<br>No                       | Yes<br>Yes<br>Yes<br>No<br>No                       | Yes<br>Yes<br>Yes<br>No<br>No                       | Yes<br>Yes<br>Yes<br>No<br>No           | Yes<br>Yes<br>Yes<br>No<br>No                       | Yes<br>Yes<br>Yes<br>No<br>No     | Yes<br>Yes<br>Yes<br>No<br>No    | Yes<br>Yes<br>Yes<br>No<br>No |  |

|        |  |                                  | FIDUCIARY TYPE FUNDS         |  |   |   |                       |                      |   |   |                        |                         |  |  |
|--------|--|----------------------------------|------------------------------|--|---|---|-----------------------|----------------------|---|---|------------------------|-------------------------|--|--|
|        |  |                                  | TRUS                         | T FUNDS                                    |   | AGENCY FUNDS                              |                       |                      |   |   |                        |                         |  |  |
| USED   | NDICATES THIS ACCOUNT IS FREQUENTLY<br>IN THIS FUND    | Normal<br>or<br>Usual<br>Balance | Endow-<br>ment<br>Fund<br>81 | Interlocal<br>Agree-<br>ment<br>Fund<br>82 | Student<br>Extracurr-<br>icular<br>Activities<br>84 | Miscell-<br>aneous<br>Trust<br>Fund<br>85 | Payroll<br>Fund<br>86 | Claims<br>Fund<br>87 | Invest-<br>ment<br>Earnings<br>Clearing<br>88 | Retirement<br>/COBRA<br>Insurance<br>Fund<br>89 | Agency<br>A-E<br>90-94 | Cafeteria<br>Fund<br>95 |  |  |
|        | ASSETS AND OTHER DEBITS                                |                                  |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
| 101    | Cash   | Debit                            | Yes                          | Yes  | Yes   | Yes                                       | Yes                   | Yes                  | Yes   | Yes   | Yes                    | Yes                     |  |  |
| 110    | Investment Accounts Outside County Treasurer           | Debit                            |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
| 111    | Investments  | Debit                            | Yes                          | Yes  |   |   | No                    | No                   | No  | No  |                        | Yes                     |  |  |
| 112    | Increases/Decreases in Fair Value of Investments       |                                  |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
| 113    | Unamortized Discounts on Investments                   | Credit                           |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
| 114    | Interest Receivable on Investments                     | Debit                            | Yes                          | Yes  |   |   |                       |                      |   |   |                        |                         |  |  |
| 115    | Accrued Interest on Investments Purchased              | Debit                            |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Interfund/Loan Receivable from Other Funds             | Debit                            |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Due from Other Funds                                   | Debit                            |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Due from Other Governments                             | Debit                            |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Accounts Receivable                                    | Debit                            |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Allowance for Uncollectible Accounts Receivable        | Credit                           |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Prepaid Expenses                                       | Debit                            |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
| 250    | Deposits   | Debit                            |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
| CLO    | NOMINAL ACCOUNT<br>OSED TO 970 UNRESERVED FUND BALANCE |                                  |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
| 402    | Revenues/Other Sources                                 | Credit                           | Yes                          | Yes  |   | Yes                                       |                       |                      |   |   |                        |                         |  |  |
| LIABII | LITIES, DEFERRED REVENUES & FUND EQUITY                |                                  |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
| 601    | Interfund/Loan Payable to Other Funds                  | Credit                           |                              |  |   |   | Yes                   | Yes                  |   |   |                        |                         |  |  |
| 606    | Due to Other Funds                                     | Credit                           |                              |  |   |   | Yes                   | Yes                  | Yes   | Yes   | Yes                    | Yes                     |  |  |
| 611    | Due to Other Governments                               | Credit                           |                              |  |   |   | Yes                   | Yes                  |   |   |                        |                         |  |  |
| 620    | Warrants Payable (closed to 101 Cash)                  | Credit                           | Yes                          | Yes  |   | Yes                                       | Yes                   | Yes                  | Yes   | No  | No                     | No                      |  |  |
| 621    | Accounts Payable                                       | Credit                           |                              | Yes  | Yes   |   |                       |                      |   | Yes   | Yes                    | Yes                     |  |  |
|        | Contracts Payable – Current Portion Only               | Credit                           |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Notes & Loans Payable - Current Portion Only           | Credit                           |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Accrued Interest Payable - Current Portion Only        | Credit                           |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Accrued Operating Expenses Payable                     | Credit                           |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Accrued Salaries and Benefits                          | Credit                           |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |
|        | Payroll Deductions and Withholdings                    | Credit                           |                              |  |   |   | Yes                   |                      |   |   |                        |                         |  |  |
|        | Deferred Revenues                                      | Credit                           |                              |  |   |   | No                    |                      |   |   |                        |                         |  |  |
| 690    | Deposits Payable                                       | Credit                           |                              |  |   |   |                       |                      |   |   |                        |                         |  |  |

| BALANCE SHEET ACCOUNTS  | FIDUCIARY TYPE FUNDS             |                              |  |   |   |                       |                      |   |   |                        |                         |  |
|---|----------------------------------|------------------------------|--|---|---|-----------------------|----------------------|---|---|------------------------|-------------------------|--|
|   |                                  |                              | TRUS                                       | T FUNDS   |   | AGEN                  | AGENCY FUNDS         |   |   |                        |                         |  |
| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND                        | Normal<br>or<br>Usual<br>Balance | Endow-<br>ment<br>Fund<br>81 | Interlocal<br>Agree-<br>ment<br>Fund<br>82 | Student<br>Extracurr-<br>icular<br>Activities<br>84 | Miscell-<br>aneous<br>Trust<br>Fund<br>85 | Payroll<br>Fund<br>86 | Claims<br>Fund<br>87 | Invest-<br>ment<br>Earnings<br>Clearing<br>88 | Retirement<br>/COBRA<br>Insurance<br>Fund<br>89 | Agency<br>A-E<br>90-94 | Cafeteria<br>Fund<br>95 |  |
| NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE 802 Expenditures/Other Uses | Debit                            | Yes                          | Yes  | Yes   | Yes                                       | No*                   | No*                  | No*   | No*   | No*                    | No*                     |  |
| FUND EQUITY 970 Unreserved Fund Balance 980 Assets Held in Trust                  | Credit<br>Credit                 | Yes                          | Yes  | Yes   | Yes                                       | No*                   | No*                  | No*   | No*   | No*                    | No*                     |  |

<sup>\*</sup>Revenue and expenditure accounts may be used in Agency Funds but are never reported. Revenues and expenditures normally equal. Differences are reported as a receivable or payable. Agency funds have no fund balance.